

STATE OF DELAWARE
DEPARTMENT OF FINANCE

DIVISION OF REVENUE
DIRECTOR'S RULING 70-4

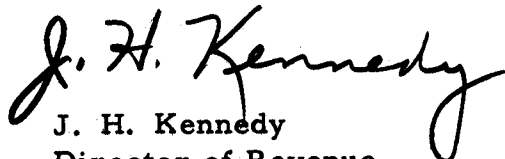
December 22, 1970

SUBJECT: Timely Filing of Individual Income Tax Documents

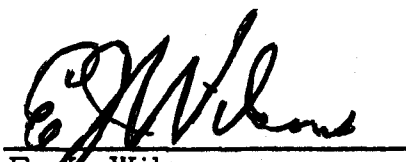
For tax years beginning on and after January 1, 1971 the provisions of a new Chapter 11, Title 30, Delaware Code, known as the Delaware Personal Income Tax Law of 1970 take effect. (H. B. 397 approved by the Governor July 22, 1970, Chapter 737, Volume 57 Laws of Delaware).

New Section 1211 states the rules for timely mailing. We interpret the provisions of this section as applying to all applications, declarations, forms, returns, and other documents required to be filed with the Director of Revenue (formerly State Tax Commissioner).

In addition, it is prescribed that certified mail may be used instead of registered mail for any situation covered by Section 1211.


J. H. Kennedy
Director of Revenue

CONCURRED:


E. P. Wilson
Deputy Attorney General